

**RCW 84.40.0301 Determination of value by public official—Review—Revaluation—Presumptions.** Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence. [1994 c 301 s 35; 1971 ex.s. c 288 s 2.]

**Savings—Severability—1971 ex.s. c 288:** See notes following RCW 84.40.030.